

Form MVU-28 **Affidavit in Support of a Claim for Exemption**

from Sales or Use Tax for a Motor Vehicle Transferred by Inheritance to Spouse

Rev. 4/99

Massachusetts

Department of

who lived at

Revenue

At the time of the decedent's death, the above-described motor vehicle was used exclusively as a pleasure vehicle. I am entitled to title to and possession of this vehicle under the laws of intestacy, under my deceased spouse's will or otherwise.

Declaration

Address

I declare under the pains and penalties of perjury that I have reviewed this affidavit and the statements I have made in it and declare that they are true.

ale true.		
Surviving spouse	Date	

Instructions

The purchaser of a motor vehicle acquired for use, storage or other consumption in the Commonwealth of Massachusetts is required to pay a sales or use tax unless an exemption is specifically provided for in the Massachusetts General Laws or the Code of Massachusetts Regulations.

City/Town

certify that the above-described vehicle was owned by and registered to my deceased spouse,

An exemption from the sales or use tax for transfers by inheritance, by intestacy, under a will or otherwise, to a surviving spouse is provided for in the Massachusetts regulations and statutes. In order to be exempt from the sales or use tax, you must meet the requirements of the law and complete the affidavit above. You must fill in all blanks and print or type your entries, except at the end of the affidavit where your signature is required.

Note: A copy of the deceased spouse's death certificate must be attached to this affidavit.

Please note that your statements are to be made under the pains and penalties of perjury and that a statement which is made will-fully and is false as to a material matter may be punished as a felony under Massachusetts General Laws, Chapter 62C, section 73, or Chapter 268, section 1A. Perjury is a serious crime and punishment can be severe.

Name of decedent

at the time of his/her death on

If you have any questions about the acceptance or use of this affidavit, please contact:

Massachusetts Department of Revenue Customer Service Bureau PO Box 7010 Boston, MA 02204 (617) 887-MDOR